

Form F-66 (IA-2) (6-30-2016) <div style="text-align: center; padding: 10px;"> STATE OF IOWA 2016 FINANCIAL REPORT FISCAL YEAR ENDED JUNE 30, 2016 </div> CITY OF <u>Fayette</u> , IOWA DUE: December 1, 2016		16203300500000 Fayette City Administrator/Clerk PO Box 28, 11 S. Main St. Fayette IA 52142-0028	
WHEN COMPLETED, PLEASE RETURN TO Mary Mosiman, CPA Office of Auditor of State Lucas State Office Building 321 E. 12th Street, 2nd Floor Des Moines, IA 50319		NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.	

ALL FUNDS				
Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources				
Taxes levied on property	362,151		362,151	327,298
Less: Uncollected property taxes-levy year	0		0	
Net current property taxes	362,151		362,151	327,298
Delinquent property taxes	0		0	
TIF revenues	29,731		29,731	37,409
Other city taxes	112,574	0	112,574	124,927
Licenses and permits	2,990	0	2,990	2,970
Use of money and property	25,033	0	25,033	496,384
Intergovernmental	198,193	715,916	914,109	869,526
Charges for fees and service	198,156	649,248	847,404	1,039,723
Special assessments	0		0	
Miscellaneous	41,618	0	41,618	
Other financing sources	125,607	0	125,607	
Total revenues and other sources	1,096,053	1,365,164	2,461,217	2,898,237
Expenditures and Other Financing Uses				
Public safety	355,504	0	355,504	369,416
Public works	345,673	0	345,673	612,730
Health and social services	0	0	0	
Culture and recreation	116,713	0	116,713	125,923
Community and economic development	62,826	0	62,826	141,272
General government	64,671	0	64,671	64,498
Debt service	0	0	0	9,403
Capital projects	0	0	0	762,409
Total governmental activities expenditures	945,387	0	945,387	2,085,651
Business type activities	0	1,210,662	1,210,662	717,679
Total ALL expenditures	945,387	1,210,662	2,156,049	2,803,330
Other financing uses, including transfers out	118,602	7,005	125,607	
Total ALL expenditures/And other financing uses	1,063,989	1,217,667	2,281,656	2,803,330
Excess revenues and other sources over (Under) Expenditures/And other financing uses	32,064	147,497	179,561	94,907
Beginning fund balance July 1, 2015	2,116,063	334,478	2,450,541	2,476,471
Ending fund balance June 30, 2016	2,148,127	481,975	2,630,102	2,571,378

Note - These balances do not include \$ _____ held in non-budgeted internal service funds; \$ _____ held in Pension Trust Funds; \$ _____ held in Private Purpose Trust funds and \$ _____ held in agency funds which were not budgeted and are not available for city operations.

Indebtedness at June 30, 2016	Amount - Omit cents	Indebtedness at June 30, 2016	Amount - Omit cents
General obligation debt	\$ 24,725	Other long-term debt	\$ 0
Revenue debt	\$ 1,245,381	Short-term debt	\$ 0
TIF Revenue debt	\$ 476,247		
		General obligation debt limit	\$ 1,989,865

CERTIFICATION
 THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF

Signature of city clerk		Date Published/Posted 09/21/2016	Mark (x) one <input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted
Printed name of city clerk Christie V. Dennis	Telephone →	Area Code 563-425-4316	Number Extension
Signature of Mayor or other City official (Name and Title)		Date signed 9/19/2016	

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016						CITY OF Fayette						<div><input type="checkbox"/> GAAP</div> <div><input checked="" type="checkbox"/> NON-GAAP = CASH BASIS</div> <div>Indicate by entering an X in the appropriate box on this sheet ONLY</div>					
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h))	Line No.						
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)							
1	Section A - TAXES											1						
2	Taxes levied on property	344,350			17,801			362,151			362,151	2						
3	Less: Uncollected property taxes - Levy year							0			0	3						
4	Net current property taxes	344,350	0		17,801	0		362,151		T01	362,151	4						
5	Delinquent property taxes							0		T01	0	5						
6	Total property tax	344,350	0		17,801	0	0	362,151			362,151	6						
7	TIF revenues			29,731				29,731		T01	29,731	7						
	Other city taxes																	
8	Utility tax replacement excise taxes							0		T15	0	8						
9	Utility franchise tax (Chapter 364.2, Code of Iowa)	17,149						17,149		T15	17,149	9						
10	Parimutuel wager tax							0		C30	0	10						
11	Gaming wager tax							0		C30	0	11						
12	Mobile home tax							0		T19	0	12						
13	Hotel/motel tax							0		T19	0	13						
14	Other local option taxes	35,307	60,118					95,425		T09	95,425	14						
15	TOTAL OTHER CITY TAXES	52,456	60,118	0	0	0	0	112,574	0		112,574	15						
16	Section B - LICENSES AND PERMITS	2,990						2,990		T29	2,990	16						
17	Section C - USE OF MONEY AND PROPERTY											17						
18	Interest	9,283						9,283		U20	9,283	18						
19	Rents and royalties	8,206						8,206		U40	8,206	19						
20	Other miscellaneous use of money and property	7,544						7,544		U20	7,544	20						
21								0			0	21						
22	TOTAL USE OF MONEY AND PROPERTY	25,033	0	0	0	0	0	25,033	0		25,033	22						
23												23						
24	Section D - INTERGOVERNMENTAL											24						
25												25						
26	Federal grants and reimbursements											26						
27	Federal grants							0		B89	0	27						
28	Community development block grants					2,000		2,000	83,796	B50	85,796	28						
29	Housing and urban development							0		B50	0	29						
30	Public assistance grants	3,070						3,070		B79	3,070	30						
31	Payment in lieu of taxes							0		B30	0	31						
32	SRF loan IDNR sewer project							0	632,120		632,120	32						
33	Total Federal grants and reimbursements	3,070	0	0	0	2,000	0	5,070	715,916		720,986	33						
34												34						
35												35						
36												36						
37												37						
38												38						
39												39						
40												40						

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF Fayette		<input type="checkbox"/> GAAP	<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
41	Section D - INTERGOVERNMENTAL - Continued											41
42												42
43	State shared revenues											43
44	Road use taxes		165,349					165,349		C46	165,349	44
45												45
46												46
47												47
48	Other state grants and reimbursements											48
49	State grants							0		C89	0	49
50	Iowa Department of Transportation							0		C89	0	50
51	Iowa Department of Natural Resources							0		C89	0	51
52	Iowa Economic Development Authority							0		C89	0	52
53	CEBA grants							0		C89	0	53
54	Commercial & Industrial Replacement Claim							0		C89	0	54
55								0			0	55
56								0			0	56
57								0			0	57
58								0			0	58
59								0			0	59
60	Total state	0	165,349	0	0	0	0	165,349	0		165,349	60
61												61
62	Local grants and reimbursements											62
63	County contributions							0			0	63
64	Library service	8,887						8,887		D89	8,887	64
65	Township contributions	18,170						18,170		D89	18,170	65
66	Fire/EMT service	717						717		D89	717	66
67								0		D89	0	67
68								0			0	68
69								0			0	69
70	Total local grants and reimbursements	27,774	0	0	0	0	0	27,774	0		27,774	70
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	30,844	165,349	0	0	2,000	0	198,193	715,916		914,109	71
72	Section E - CHARGES FOR FEES AND SERVICE											72
73	Water							0	269,932	A91	269,932	73
74	Sewer							0	362,734	A80	362,734	74
75	Electric							0		A92	0	75
76	Gas							0		A93	0	76
77	Parking							0		A60	0	77
78	Airport							0		A01	0	78
79	Landfill/garbage		61,715					61,715		A81	61,715	79
80	Hospital							0		A36	0	80

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF Fayette						<input type="checkbox"/> GAAP	<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.		
		(a)	(b)	(c)	(d)	(e)	(f)		(h)					
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81		
82	Transit							0		A94	0	82		
83	Cable TV							0		T15	0	83		
84	Internet							0		A03	0	84		
85	Telephone							0		A03	0	85		
86	Housing authority							0		A50	0	86		
87	Storm water							0	4,324	A80	4,324	87		
88	Other:											88		
89	Nursing home							0		A89	0	89		
90	Police service fees	5,638						5,638		A89	5,638	90		
91	Prisoner care							0		A89	0	91		
92	Fire service charges							0		A89	0	92		
93	Ambulance charges	114,614						114,614		A89	114,614	93		
94	Sidewalk street repair charges							0		A44	0	94		
95	Housing and urban renewal charges							0		A50	0	95		
96	River port and terminal fees							0		A87	0	96		
97	Public scales							0		A89	0	97		
98	Cemetery charges							0		A03	0	98		
99	Library charges							0		A89	0	99		
100	Park, recreation, and cultural charges	16,189						16,189		A61	16,189	100		
101	Animal control charges							0		A89	0	101		
102	Other charges - Specify							0			0	102		
103	Yard Waste Site							0	12,258		12,258	103		
104	TOTAL CHARGES FOR SERVICE	136,441	61,715	0	0	0	0	198,156	649,248		847,404	104		
105												105		
106	Section F - SPECIAL ASSESSMENTS							0		U01	0	106		
107	Section G - MISCELLANEOUS											107		
108	Contributions	10,000						10,000		U99	10,000	108		
109	Deposits and sales/fuel tax refunds	3,766						3,766		U99	3,766	109		
110	Sale of property and merchandise							0		U11	0	110		
111	Fines							0		U30	0	111		
112	Internal service charges	931						931		NR	931	112		
113	Other miscellaneous - Specify							0			0	113		
114	Police misc.- training reimbursements,refunds	4,728						4,728			4,728	114		
115	Library separate fund	16,667						16,667			16,667	115		
116	Streets - sweeping Wadena, sold grader/gravel/paint		5,526					5,526			5,526	116		
117								0			0	117		
118								0			0	118		
119								0			0	119		
120	TOTAL MISCELLANEOUS	36,092	5,526	0	0	0	0	41,618	0		41,618	120		

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF Fayette						<input type="checkbox"/> GAAP	<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.		
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	628,206	292,708	29,731	17,801	2,000	0	970,446	1,365,164		2,335,610	121		
122												122		
123	Section H - OTHER FINANCING SOURCES											123		
124	Proceeds of capital asset sales							0		NR	0	124		
125	Proceeds of long-term debt (Excluding TIF internal borrowing)							0		NR	0	125		
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126		
127	Regular transfers in and interfund loans							0			0	127		
128	Internal TIF loans and transfers in	7,414	32,173			86,020		125,607			125,607	128		
129								0			0	129		
130								0			0	130		
131	TOTAL OTHER FINANCING SOURCES	7,414	32,173	0	0	86,020	0	125,607	0		125,607	131		
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	635,620	324,881	29,731	17,801	88,020	0	1,096,053	1,365,164		2,461,217	132		
133												133		
134	Beginning fund balance July 1, 2015	1,754,334	402,737	56,085	5,154	-102,247	0	2,116,063	334,478		2,450,541	134		
135												135		
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	2,389,954	727,618	85,816	22,955	-14,227	0	3,212,116	1,699,642		4,911,758	136		
137												137		
138												138		
139												139		
140												140		
141												141		
142												142		
143												143		
144												144		
145												145		
146												146		
147												147		
148												148		
149												149		
150												150		
151												151		
152												152		
153												153		
154												154		
155												155		
156												156		
157												157		
158												158		
159												159		

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016						CITY OF Fayette		<input type="checkbox"/> GAAP	<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	149,262						149,262		E62	149,262	2
3	Purchase of land and equipment							0		G62	0	3
4	Construction							0		F62	0	4
5	Jail — Current operation							0		E04	0	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation	6,832						6,832		E89	6,832	8
9	Purchase of land and equipment							0		G89	0	9
10	Flood control — Current operation							0		E59	0	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	80,373						80,373		E24	80,373	13
14	Purchase of land and equipment				9,403			9,403		G24	9,403	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation	109,634						109,634		E32	109,634	16
17	Purchase of land and equipment							0		G32	0	17
18	Building inspections — Current operation							0		E66	0	18
19	Purchase of land and equipment							0		G66	0	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation							0		E66	0	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction							0		F66	0	23
24	Animal control — Current operation							0		E32	0	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation							0		E89	0	27
28	Purchase of land and equipment							0		G89	0	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	TOTAL PUBLIC SAFETY	346,101	0		9,403	0	0	355,504			355,504	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF Fayette		<input type="checkbox"/> GAAP	<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation		267,474					267,474		E44	267,474	42
43	Purchase of land and equipment							0		G44	0	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation		18,187					18,187		E44	18,187	48
49	Traffic control safety — Current operation							0		E44	0	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation							0		E44	0	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation							0		E81	0	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation							0		E01	0	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation		60,012					60,012		E81	60,012	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation							0		E89	0	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	0	345,673		0	0	0	345,673			345,673	80

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF Fayette		<input type="checkbox"/> GAAP	<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation							0		E79	0	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	0	0		0	0	0	0			0	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
114												114
115												115
116												116
117												117
118												118
119												119
120												120

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued					CITY OF Fayette		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	95,796						95,796		E52	95,796	122
123	Purchase of land and equipment							0		G52	0	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation							0		E61	0	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	8,567						8,567		E61	8,567	127
128	Purchase of land and equipment							0		G61	0	128
129	Construction							0		F61	0	129
130	Recreation — Current operation	2,347						2,347		E61	2,347	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation	6,740						6,740		E03	6,740	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium							0		E61	0	135
136	Other culture and recreation	3,263						3,263		E61	3,263	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	116,713	0		0	0	0	116,713			116,713	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation	3,883						3,883		E89	3,883	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation	2,788						2,788		E89	2,788	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation	4,200		39,020		10,699		53,919		E50	53,919	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation							0		E29	0	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation	2,236						2,236		E89	2,236	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates							0		E89	0	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	13,107	0	39,020	0	10,699	0	62,826			62,826	154
155												155
156												156
157												157
158												158

TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"

TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF Fayette		<input type="checkbox"/> GAAP	<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	8,556						8,556		E29	8,556	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	29,541						29,541		E23	29,541	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation	1,438						1,438		E89	1,438	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	4,622						4,622		E25	4,622	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	5,564						5,564		E31	5,564	168
169	Purchase of land and equipment	955						955		G31	955	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation	1,634						1,634		E89	1,634	171
172	Other general government — Current operation	12,361						12,361		E89	12,361	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	64,671	0	0	0	0	0	64,671			64,671	176
177	Section G — DEBT SERVICE							0			0	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	0	0	0	0	0			0	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify							0			0	183
184								0			0	184
185								0			0	185
186								0			0	186
187	Subtotal Regular Capital Projects	0	0			0	0	0			0	187
188	— TIF CAPITAL PROJECTS — Specify							0			0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	0	0	0			0	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	540,592	345,673	39,020	9,403	10,699	0	945,387			945,387	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF Fayette		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF Special revenue	Debt service	Capital projects	Permanent Fund	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation							161,086	E91		161,086	198
199	Purchase of land and equipment								G91		0	199
200	Construction								F91		0	200
201	Sewer and sewage disposal — Current operation							226,131	E80		226,131	201
202	Purchase of land and equipment								G80		0	202
203	Construction								F80		0	203
204	Electric — Current operation								E92		0	204
205	Purchase of land and equipment								G92		0	205
206	Construction								F92		0	206
207	Gas Utility — Current operation								E93		0	207
208	Purchase of land and equipment								G93		0	208
209	Construction								F93		0	209
210	Parking — Current operation								E60		0	210
211	Purchase of land and equipment								G60		0	211
212	Construction								F60		0	212
213	Airport — Current operation								E01		0	213
214	Purchase of land and equipment								G01		0	214
215	Construction								F01		0	215
216	Landfill/Garbage — Current operation								E81		0	216
217	Purchase of land and equipment								G81		0	217
218	Construction								F81		0	218
219	Hospital — Current operation								E36		0	219
220	Purchase of land and equipment								G36		0	220
221	Construction								F36		0	221
222	Transit — Current operation								E94		0	222
223	Purchase of land and equipment								G94		0	223
224	Construction								F94		0	224
225	Cable TV, telephone, Internet — Current operation								E03		0	225
226	Purchase of land and equipment								G03		0	226
227	Housing authority — Current operation								E50		0	227
228	Purchase of land and equipment								G50		0	228
229	Construction								F50		0	229
230	Storm water — Current operation								E80		0	230
231	Purchase of land and equipment								G80		0	231
232	Construction								F80		0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF Fayette		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation									E89	0	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service								111,731		111,731	242
243	Enterprise Capital Projects								704,747		704,747	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — Specify											245
246	Yard Waste Site								6,967		6,967	246
247											0	247
248											0	248
249											0	249
250											0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								1,210,662		1,210,662	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	540,592	345,673	39,020	9,403	10,699	0	945,387	1,210,662		2,156,049	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out							0			0	255
256	Internal TIF loans/repayments and transfers out	113,193		5,409				118,602	7,005		125,607	256
257								0			0	257
258	TOTAL OTHER FINANCING USES	113,193	0	5,409	0	0	0	118,602	7,005		125,607	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	653,785	345,673	44,429	9,403	10,699	0	1,063,989	1,217,667		2,281,656	259
260												260
261	Ending fund balance June 30, 2016:											261
262	Governmental:											262
263	Nonspendable							0			0	263
264	Restricted		381,945	41,387		-24,926		398,406			398,406	264
265	Committed				13,552			13,552			13,552	265
266	Assigned							0			0	266
267	Unassigned	1,736,169						1,736,169			1,736,169	267
268	Total Governmental	1,736,169	381,945	41,387	13,552	-24,926	0	2,148,127			2,148,127	268
269	Proprietary								481,975		481,975	269
270	Total ending fund balance June 30, 2016	1,736,169	381,945	41,387	13,552	-24,926	0	2,148,127	481,975		2,630,102	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	2,389,954	727,618	85,816	22,955	-14,227	0	3,212,116	1,699,642		4,911,758	271
272												272

Cell: B36

Comment: Report amounts legally required to be maintained intact such as permanent funds and amounts not in a spendable form such as inventories and prepaids.

Cell: B37

Comment:

Report balances which are restricted by law, grantors or enabling legislation. Examples include road use tax, special levies (insurance, employee benefits, debt service, etc.), local option sales tax, TIF, unspent debt proceeds.

Cell: B38

Comment: Amounts that can only be used for specific purposes established by formal action of the City Council taken prior to the end of the fiscal year (the amount may be determined in the subsequent period).

Examples: Through formal action the Council commits a portion of the General Fund for a future project, the amount would be reported as committed in the General Fund.

Likewise, if the City transferred the committed funds to the Capital Project Fund, the amount would be reported as committed in the Capital Project Fund.

Cell: B39

Comment: Amounts which are constrained by the City's intent to be used for specific purposes which are neither restricted or committed. Intent should be expressed by the City Council or an individual or committee the City Council has delegated the authority to. Assigned funds should NOT be reported if they result in a deficit in the unassigned balance.

Cell: B40

Comment: Remaining or residual classification for the General Fund.

Deficit balances in funds other than the General Fund should be reported as unassigned.

Part III INTERGOVERNMENTAL EXPENDITURES CITY OF Fayette Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. <i>Enter amount, omit cents.</i>									
Purpose Correction..... Health..... Highways..... Transit subsidies..... Libraries..... Police protection..... Sewerage..... Sanitation..... All other.....		Amount paid to other local governments M05 \$ M32 M44 M94 M52 M62 M80 M81 M89 \$ 60,012		Purpose Highways..... All other.....		Amount paid to State L44 \$ L89 \$			
Part IV SALARIES AND WAGES Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.									
Total salaries and wages paid.....						Amount - Omit cents Z00 \$ 366,915			
Part V DEBT OUTSTANDING, ISSUED, AND RETIRED									
A. Long-term debt		Debt during the fiscal year		Debt Outstanding JUNE 30, 2016				Interest paid this year	
Purpose	Debt outstanding JULY 1, 2015 (a)	Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	(h)	
1. Water utility	19U \$ 76,804	29U \$	39U \$ 19,830	49U \$	49U \$	49U \$ 56,928	49U \$	I91 \$ 3,886	
2. Sewer utility	19U	29U 1,258,453	39U 70,000	49U	49U	49U 1,188,453	49U	I89 18,015	
3. Electric utility	19U	29U	39U	49U	49U	49U		I92	
4. Gas utility	19U	29U	39U	49U	49U	49U		I93	
5. Transit-bus	19U	29U	39U	49U	49U	49U		I94	
6. Industrial Revenue	19T	24T	34T		44T	44T		I89	
7. Mortgage revenue	19T	24T	34T		44T	44T		I89	
8. TIF revenue	19U	29U	39U	49U	49U	49U	49U	I89	
9. TIF Revenue #3	19U 26,306	29U	39U 4,025	49U	49U 22,730	49U	49U	I89 1,384	
10. TIF Revenue #4	19U 195,602	29U	39U 24,962	49U	49U 313,517	49U	49U	I89	
11. Fire Tanker	19U 45,822	29U	39U 15,709	49U 24,725	49U	49U	49U	I89 3,250	
12. TIF Revenue#5	19U 140,000	29U	39U	49U	49U 140,000	49U	49U	I89	
13.	19U	29U	39U	49U	49U	49U	49U	I89	
14.	19U	29U	39U	49U	49U	49U	49U	I89	
Total long-term debt	484,534	1,258,453	134,526	24,725	476,247	1,245,381	0	26,535	
B. Short-term debt		Amount - Omit cents							
Outstanding as of JULY 1, 2015				61V \$					
Outstanding as of JUNE 30, 2016				64V \$					
Part VI DEBT LIMITATION FOR GENERAL OBLIGATION BONDS				Amount - Omit cents					
Assessed Valuations by Levy Authority and County, AY2014/FY2016									
Actual valuation -- January 1, 2014				\$	39,797,305		x .05 = \$		1,989,865
Part VII CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2016									
Type of asset	Bond and interest funds (a)		Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)			
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01		W31	W61					
	\$	1,363,905	\$		1,266,197	2,630,102			
	REMARKS								
V98									